



Internal Revenue Service

Superfund Chemical Substance Tax; Request to Modify List of Taxable Substances; Filing of Petition for Polyoxymethylene

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of Filing and Request for Comments.

SUMMARY: This notice of filing announces that a petition has been filed pursuant to Revenue Procedure 2022-26, 2022-29 I.R.B. 90, requesting that polyoxymethylene be added to the list of taxable substances under section 4672(a) of the Internal Revenue Code. This notice of filing also requests comments on the petition. This notice of filing is not a determination that the list of taxable substances is modified.

DATES: Written comments and requests for a public hearing must be received on or before **[INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]**.

ADDRESSES: Commenters are encouraged to submit public comments or requests for a public hearing relating to this petition electronically via the Federal eRulemaking Portal at <http://www.regulations.gov> (indicate public docket number IRS-2022-0033 or polyoxymethylene) by following the online instructions for submitting comments.

Comments cannot be edited or withdrawn once submitted to the Federal eRulemaking Portal. Alternatively, comments and requests for a public hearing may be mailed to: Internal Revenue Service, Attn: CC:PA:LPD:PR (Notice of Filing for Polyoxymethylene), Room 5203, P.O. Box 7604, Ben Franklin Station, Washington D.C. 20044. All comments received are part of the public record and subject to public disclosure. All comments received will be posted without change to www.regulations.gov, including any personal information provided. You should submit only information that you wish to make publicly available. If a public hearing is scheduled, notice of the time and place for the hearing will be published in the Federal Register.

FOR FURTHER INFORMATION CONTACT: Please contact Amanda F. Dunlap, (202) 317-6855 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

(a) Overview. The petition requesting the addition of polyoxymethylene to the list of taxable substances under section 4672(a) of the Internal Revenue Code contains the information detailed in paragraph (b) of this document. The information is provided for public notice and comment pursuant to section 9 of Rev. Proc. 2022-26. The publication of petition content in this notice of filing does not constitute Department of the Treasury or Internal Revenue Service confirmation of the accuracy of the information published.

(b) Petition Content.

(1) **Substance name:** Polyoxymethylene

According to the petition, these are the chemical names typically used for the substance polyoxymethylene:

POM
Polyoxymethylene
Poly(oxymethylene) glycol
Polymethylene glycol
Polyacetal
Acetal
Polyformaldehyde

(2) **Petitioner:** Celanese Ltd., an exporter of polyoxymethylene

(3) **Proposed Classification Numbers:**

HTSUS number: 3907.10.0000
Schedule B number: 3907.10.0000
CAS number: 9002-81-7

(4) **Petition Filing Date:**

December 20, 2022

Petition filing date for purposes of section 11.02 of Rev. Proc. 2022-26:
July 1, 2022

(5) **Brief Description of the Petition:**

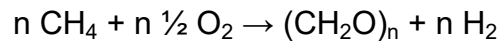
According to the petition, polyoxymethylene is an engineering thermoplastic used in precision parts requiring high stiffness, low friction, and excellent dimensional stability. It is widely used in the automotive and consumer electronics industry as well as many other high-performance uses.

Polyoxymethylene is made from methane and is manufactured through the polymerization of formaldehyde. Taxable chemicals constitute 50.0 percent by weight of the materials used to produce this substance.

(6) Process Identified in Petition as Predominant Method of Production of Substance:

The reaction of aqueous formaldehyde with an alcohol to create a hemiformal; dehydration of the hemiformal/water mixture (either by extraction or vacuum distillation); and release of the formaldehyde by heating the hemiformal. The formaldehyde is then polymerized by anionic catalysis, and the resulting polymer stabilized by reaction with acetic anhydride.

(7) Stoichiometric Material Consumption Equation, Based on Process Identified as Predominant Method of Production:



(8) Rate of Tax Calculated by Petitioner Based on Petitioner's Conversion Factors for Taxable Chemicals Used in Production of Substance:

Rate of Tax: \$ 3.65 per ton

Conversion Factor: 0.53 for methane

(9) Public Docket Number: IRS-2022-0033

Stephanie Bland,
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IRS Office of Chief Counsel.